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**April 26, 2006**

Client/Matter Number

**100809-16279 (SCEW 18.968)**

From

**Dexter T. Chang**

Attorney Email Address

**dexter.chang@kattenlaw.com**

Phone

**212.940.6384**

Fax

**212.940-8986**

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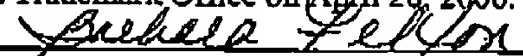
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Barbara Felton

Attorney Docket No.: SCEW 18.968 (100809-16279)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Ken KUTARAGI et al.  
Serial No. : 09/942,978  
Filed : August 31, 2001  
Title : METHOD AND SYSTEM FOR MANAGING FEES ...  
Examiner : Peter C. Wilder  
Group Art Unit : 2614  
Confirmation No. : 7677

April 26, 2006

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

SIR:

In response to the non-final Office Action dated January 26, 2006, please amend the subject application as follows:

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